

**Final Order Denying Refund: 01-20182498R  
Individual Income Tax  
For Tax Year 2014**

**NOTICE:** IC § 6-8.1-3-3.5 and IC § 4-22-7-7 require the publication of this document in the Indiana Register. This document provides the general public with information about the Department's official position concerning a specific set of facts and issues. This document is effective as of its date of publication and remains in effect until the date it is superseded or deleted by the publication of another document in the Indiana Register. The "Holding" section of this document is provided for the convenience of the reader and is not part of the analysis contained in this Final Order Denying Refund.

**HOLDING**

Husband and Wife did not request their refund claim within the statutory three years. Thus, their refund claim was properly partially denied.

**ISSUE**

**I. Individual Income Tax - Statute of Limitations.**

**Authority:** IC § 6-8.1-9-1; *Dept. of State Revenue v. Caterpillar, Inc.*, 15 N.E.3d 579 (Ind. 2014).

Taxpayers protest the denial of their claim for refund.

**STATEMENT OF FACTS**

Husband and Wife ("Taxpayers") are residents of Indiana and filed an original 2014 Indiana Individual income tax return on August 2018. The Indiana Department of Revenue ("Department") denied the claim stating that the 2014 request was outside of the three year statute of limitations. Taxpayers protested the refund denial and requested a hearing. This Final Order Denying Refund results. Additional facts will be provided as necessary.

**I. Individual Income Tax - Statute of Limitations.**

**DISCUSSION**

Taxpayers protest the Department's refund denial. In their protest, Taxpayers state that the return was not timely filed due to several medical conditions which prevented Taxpayers from timely filing.

The Department initially notes that, "[W]hen [courts] examine a statute that an agency is 'charged with enforcing. . . [courts] defer to the agency's reasonable interpretation of [the] statute even over an equally reasonable interpretation by another party.'" *Dept. of State Revenue v. Caterpillar, Inc.*, 15 N.E.3d 579, 583 (Ind. 2014). Thus, all interpretations of Indiana tax law contained within this decision, as well as all the Department's previous decisions, shall be entitled to deference.

The issue raised by Taxpayers is addressed at IC § 6-8.1-9-1(a) which states in relevant part:

If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department . . . . [I]n order to obtain the refund, the person must file the claim with the department within three (3) years after the later of the following:

- (1) The due date of the return.
- (2) The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

Taxpayers' individual income tax was due at the latest on April 15, 2018. Taxpayers requested the refund August 2018. Taxpayers' request was clearly outside the statute of limitations stated in IC § 6-8.1-9-1. Furthermore the

statute does not provide any exceptions to the three years statute of limitations stated. Thus, pursuant to IC § 6-8.1-9-1 Taxpayers' refund request was untimely and their protest is denied.

### **FINDING**

Taxpayers' protest of the refund denial by the Department is denied.

May 2, 2019

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